

--- 5 Pounds - Montreal Division - Black Consumption Stamps - 106 x 48 mm. - 1874-1883 ---

[Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehouse (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

The catalogue lists the Montreal Division five pound black consumption stamps as follows:

RM-93 - 5 pounds, black, Montreal, perf 12, on *block wmkd* horizontal mesh medium wove, with 5 mm. blue controls, inscribed *Dunbar Browne Coll. Inl^d Rev.*

RM-94 - RM-93 stamped *J.L. Vincent / Acting Coll.*

Chris Ryan's research indicates that *Dunbar Browne* was replaced by *J.L. Vincent* on April 30th 1879

1st BABN Contract (1868-1873)	John McKay reports that 66,000 copies of "5 lb. S. M. R. Black" were delivered. Prior to 1874, these would be "Division Open". Judging by the other denominations some copies should be on <i>diagonally watermarked</i> paper.
2nd BABN Contract (1873-1878)	John McKay reports that 135,500 copies of "5 lb., Black Tobacco" were delivered. These were 105,500 for Division Open, 25,000 for Montreal and 5,000 for Toronto. I have simply guessed at these printing figures. This is his final listing for the 5 pound black stamp.

--- The "theoretical" control number range on the 5 pound Montreal Division black Consumption stamp ---

RM-93 - 5 pounds, black, Montreal Division, perf 12, block wmkd medium wove - <i>Dunbar Browne</i>	- 00001 to 15000
RM-94 - RM-93 stamped <i>J. L. Vincent / Acting Coll.</i>	- from the above

--- The "actual" control number range on the black 5 pound Montreal stamp, as recorded to date ---

RM-93 - 5 pounds, black, Montreal, block wmkd wove - 5 mm. <i>Dunbar Browne</i>	- 00057 to 01992
RM-94 - RM-93 stamped <i>J. L. Vincent / Acting Coll.</i>	- 11390 to 11420

--- 5 Pounds - Montreal Division - Black - Consumption Stamps - 106 x 48 mm. - 1874 ---

--- on *block watermarked* medium wove at Ottawa under the 2nd BABN Contract - design 63 x 47 mm ---

--- perf 12 - with 5 mm. controls - scanned at 100% scale - inscribed. *Dunbar Browne, Coll. Int^d Rev.* ---

The catalogue lists the Montreal Division five pound black consumption stamps as follows:

RM-93 - 5 pounds, black, Montreal, perf 12, on *block wmkd* horizontal mesh medium wove, with 5 mm. blue controls, inscribed *Dunbar Browne Coll. Int^d Rev.*



★ **RM-93** - 5 pounds, Montreal Division, black, perforated 12, on *block wmkd* medium wove, with 5 mm. control **00057**, dated 15 - 77 in February 1877 by Licensee # 6, used for 1½ pounds of *Cut* tobacco



★ **RM-93 CP** - 5 pounds, Montreal Division, black, perforated 12, on *block wmkd* medium wove, with 5 mm. control **01310**, manuscript *Cancelled* in red ink

00057 ★	02/77	RM-93	5 pounds, Montreal Division, on <i>block wmkd</i> horizontal mesh medium wove, Licensee # 6, for 1½ pounds of <i>Cut</i> tobacco, dated 15 - 77
01262	03/77	RM-93	5 pounds, Montreal Division, on <i>block wmkd</i> horizontal mesh medium wove, Licensee # 6, for 1 lb. 2 oz. of <i>Cut</i> tobacco, dated 18 - 77
01310 ★		RM-93 CP	5 pounds, Montreal Division, on <i>block wmkd</i> horizontal mesh medium wove, manuscript <i>Cancelled</i> in red ink
01992	08/77	RM-93	5 pounds, Montreal Division, on <i>block wmkd</i> horizontal mesh medium wove, Licensee # 3, for 1¼ pounds of <i>Cigarettes</i> , dated 4 - 77

--- 5 Pounds - Montreal Division - Black - Consumption Stamps - 106 x 48 mm. – 1874-1883 ---

--- on *block watermarked* medium wove at Ottawa under the 2nd BABN Contract - design 63 x 47 mm ---

--- perf 12 - with 5 mm. controls - scanned at 100% scale - inscribed. *Dunbar Browne, Coll. Int^l Rev.* ---

--- stamped *J.L. Vincent / Acting Coll.* ---

The catalogue lists the Montreal Division five pound black consumption stamps as follows:

RM-94 - 5 pounds, black, Montreal, perf 12, on *block wmkd* horizontal mesh medium wove, with 5 mm. blue controls, inscribed *Dunbar Browne Coll. Int^l Rev.* - stamped *J.L. Vincent / Acting Coll.*



★ **RM-94** - 5 pounds, Montreal Division, black, perforated 12, on *block wmkd* horizontal mesh medium wove, with 5 mm. control **11403**, stamped *J.L. Vincent / Acting Coll.* in purple script



★ **RM-94 CP** - 5 pounds, Montreal Division, black, perf 12, on *block wmkd* medium wove, with 5 mm. control **11420**, stamped *J.L. Vincent / Acting Coll.* in purple script - with **CANCELLED** in 3 mm. Gothic letters

11390	RM-94	5 pounds, Montreal Division, black, on <i>block wmkd</i> medium wove
11403 ★	RM-94	5 pounds, Montreal Division, black, on <i>block wmkd</i> medium wove
11410	RM-94 CP	5 pounds, Montreal Division, black, on <i>block wmkd</i> medium wove
11414	RM-94 CP	5 pounds, Montreal Division, black, on <i>block wmkd</i> medium wove
11418	RM-94 CP	5 pounds, Montreal Division, black, on <i>block wmkd</i> medium wove
11420 ★	RM-94 CP	5 pounds, Montreal Division, black, on <i>block wmkd</i> medium wove

These last four are stamped **CANCELLED** (see below) by a dealer operating in the Netherlands. I suspect that this is a bogus stamping as it has been applied to all the stamps he has offered on eBay.

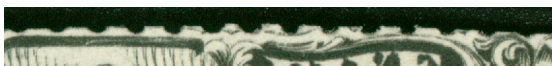
--- without control numbering ---



★RM-93n - 5 pounds, Montreal Division, black, perf 12, on *block wmkd* medium wove, *without* control numbering



★RM-93n - 5 pounds, Montreal Division, black, perf 12 (clipped), on *block wmkd* medium wove, *without* control numbering



--- the right side of RM-93 TP - scanned at 300% scale ---

The collection contains many of these clipped imperforate “TP” stamps (from the Morris collection) which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations prior to releasing the stamps.

File path is [c:\CR - STAMPS\RM_STAMPS\CURRENCY\Black\Montreal\5 pounds],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 4th 2013, JBH